



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

the reward is offered in accordance with the law by the governor a legal right might be given by law without the aid of contract. See *Broadnax v. Ledbetter*, *supra*.

**SPECIFIC PERFORMANCE—CORPORATE STOCK—RIGHTS OF VENDOR.**—The defendant agreed to purchase from the plaintiff certain shares of corporate stock having no market value. Upon his refusal to perform, the plaintiff brought suit for specific performance. *Held*, the plaintiff is entitled to specific performance. *U. S. Fire Apparatus Co. v. Baker Machine Co.* (Del. Ch.), 95 Atl. 294. See NOTES, p. 140.

**TAXATION—DISCRIMINATION—EQUITABLE RELIEF.**—A taxpayer who was willfully discriminated against, not by the overvaluation of his own property but by the undervaluation of the property of other taxpayers, having tendered the part admitted to be legal, sought to enjoin the collection of the discriminatory portion of the tax. *Held*, the injunction is granted. *Ute Creek Ranch Co. v. McBride* (N. M.), 150 Pac. 52.

A suit in equity will not lie to restrain the collection of a tax on the sole grounds of discrimination, illegality, or unconstitutionality. There must be some special circumstance to bring the case within one of the recognized sources of equity jurisdiction, as fraud, multiplicity of suits, or removal of the cloud on the title to real estate. *Dows v. City of Chicago*, 11 Wall. 108; *Shelton v. Platt*, 139 U. S. 591; *Boise Artesian Water Co. v. Boise*, 213 U. S. 276; *Heywood v. City of Buffalo*, 14 N. Y. 534. For the general state of the authority in federal and state courts concerning equitable relief from the collection of illegal or unconstitutional state or municipal taxes, see 1 VA. L. REV. 87. But injunction has been held a proper remedy to defeat the collection of the fraudulent and intentionally discriminatory portion of a tax. *Atchison T. & S. F. Ry. Co. v. Sullivan* (C. C. A.), 173 Fed. 456; *Taylor v. Louisville & N. R. Co.* (C. C. A.), 88 Fed. 350; *Chicago, etc., Ry. Co. v. Board, etc., of Republic County* (C. C. A.), 67 Fed. 411. See *Cummings v. National Bank*, 101 U. S. 153. In such cases, however, the fraud must be alleged and set out in the bill for an injunction. *Star Milling Co. v. Board of Councilmen* (Ky.), 125 S. W. 1051.

Fraud, necessary to give equitable relief against the collection of a discriminatory tax, may be implied. As in the case of a systematic rule of assessment which necessarily discriminates against a class of taxpayers or individuals in a class. *First National Bank v. Treasurer*, 25 Fed. 749. And where there is an habitual violation of a constitutional guaranty of uniform laws, by an unequal assessment of property, there is a presumption of fraud. *Taylor v. Louisville, etc., R. Co.*, *supra*. It seems that a prima facie presumption of fraud also arises, where the overvaluation is so erroneously excessive as to be out of the reason of the average man; and that, unless the presumption be overcome equity will enjoin. See *Keokuk, etc., Bridge Co. v. People*, 161 Ill. 514, 44 N. E. 206; also *Hotel Co. v. Lieb*, 83 Ill. 602. But a suit in equity will not lie to enjoin the collection of the discriminatory portion of a tax on the sole ground of errors in judgment or honestly indiscreet unequal